### REMARKS

frequencies" rather than "line spectral frequency coefficients" and also to add the variable "Q" to box 220, from which it was accidentally omitted. Applicants respectfully submit that these changes are merely formal in nature and do not constitute new matter.

## OBJECTION TO THE SPECIFICATION

The Examiner continues to object to the specification, because the optional section headings are missing. These are optional section headings. The Examiner may not require them. The MPEP paragraphs that the Examiner cites in the office action specifically state that the headings are "guidelines" and that they are "suggested for the applicant's use." Applicants have previously declined to use these optional section headings. Applicants accordingly respectfully submit that the Examiner's continued insistence on them is improper. A petition to request withdrawal of this requirement is submitted concurrently.

# REJECTION UNDER 35 U.S.C. § 101

The Claims rejected under section 101 have been amended responsive to the

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conversation with the Examiner last week, wherein she stated that receipt of an appropriate signal would bring the claims within patentable subject matter.

In view of these limitations, Applicants respectfully submit that the claims should satisfy section 101. The Examiner is reminded of the case of <u>In re Alappat</u> 31 USPQ 2d 1545 (Fed. Cir. 1994) where the federal circuit determined that even if a claim reads on a programmed general purpose computer it can still be patentable. Here there is sufficient connection to the physical world that the claim clearly does not read on pure mathematics.

#### <u>General</u>

These amendments do not raise new issues that would require further consideration or search, since they only relate to the formal presentation of the claims with respect to established section 101 case law, already cited by the Examiner. Applicants could not have made these changes earlier, because they resulted from the comments of the Examiner in the latest office action and from conference with the Examiner on April 14. Entry and allowance are therefore appropriate and respectfully requested.

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Applicants respectfully submit that they have addressed each issue raised by the Examiner — except for any that were skipped as moot — and that the application is accordingly in condition for allowance. Allowance is therefore respectfully requested.

Respectfully submitted,

By O / Baculal

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